



PUBLIC DISCLOSURE STATEMENT

MADE BY FRESSKO

**ORGANISATION CERTIFICATION
FY2024-25**

Australian Government
Climate Active
Public Disclosure Statement

made by
Fressko



NAME OF CERTIFIED ENTITY	The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, trading as 'made by Fressko'
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>Lucas Ciancarelli</i></p>
	Lucas Ciancarelli Director 15/12/2025



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version 10.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	587 tCO ₂ -e
CARBON OFFSETS USED	17.04% VER's, 82.96% VCU's
RENEWABLE ELECTRICITY	18.20%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not applicable

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2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the Australian business operations of “The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust”, Trading as ‘made by Fressko’ ABN 44 112 649 438. This certification uses the organisation boundary and operational control approach. It does not include the products.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Organisation description

Made by Fressko is a small organisation that designs and supplies sustainable drinkware products. The business operates from Victoria and has retail partner outlets across the globe.

The organisation structure is managed by the Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, and trades as ‘made by Fressko’ ABN 44 112 649 438.

The business is rapidly growing and now operates from a new warehouse and offices at our offices at Unit 10, 3b Newlands Rd, Reservoir VIC 3073 where it has been for this period.

There are no subsidiaries / child companies included within this certification.

Website <https://au.madebyfressko.com/>

3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Stationary energy and fuels	Water	None
Electricity		
Accommodation		
Cleaning and chemicals		
Food		
ICT services and equipment		
Machinery and vehicles		
Post, courier and freight		
Professional services		
Office equipment and supplies		
Postage, courier and freight		
Products		
Refrigerants		
Transport (air)		
Transport (land and sea)		
Waste		
Working from home		

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Made by Fressko commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 10% by 2025, and 20% by 2030 based on the 2022 base year. As 'made by Fressko' is a rapidly growing business, so to provide an accurate reflection of our progress, we are measuring against our base year of FY 2022 using key performance indicator (KPI) of emissions / turnover (\$m).

FY22 – tCO₂e / \$m turnover = 40.41

FY23 – tCO₂e / \$m turnover = 30.17

FY24 – tCO₂e / \$m turnover = 59.27 (increase due to move to new larger premises, site fit out and increased business growth)

FY25 – tCO₂e / \$m turnover = 59.78 (extension of fit out and increased business)

We aim to further reduce emissions through the following actions and continuing to look for opportunities to reduce emissions further over the next 5 years.

Due Date	Emission Source	Emission reduction measure	Scope	Status
June 2026	Waste	Identify further opportunities to reduce waste to landfill. Looking into plastic and food waste recycling	3	In Progress
June 2026	Air Transport	Carbon offset all air transport with certified carbon neutral providers for internal flights through Qantas and Virgin certified carbon offset programs.	3	In Progress
June 2027	Freight	Investigate further options to reduce emissions from freight. Already reducing shipments by utilising large containers and shipping them fully loaded.	3	Planned
June 2027	Professional Services	Review opportunities to reduce costs in this category	3	Planned
June 2027	Energy	Electricity connection to the site has been investigated and found to be metered with several other sites. This will be rectified over the next year with metering to be installed through an embedded network. Once that is completed we can accurately measure energy use and hope to have the option to purchase 100% accredited Green Power for our site.	2 & 3	In Progress
June 2028	Travel	Encourage low emission forms of transport for staff commute & travel	3	Planned
June 2030	Fuel	Investigate hybrid and electric vehicle options	1 & 3	Planned

Emissions reduction actions

Completed	Emission Source	Emission reduction measure	Scope	Status
2025	ICT	Investigate options to transition to carbon neutral certified providers – none available at this time. Will review again in the future	3	Done
2024	Fuel	Purchased electric forklift to reduce fuel	1	Done

5.EMISSIONS SUMMARY

Emissions over time

The business has experienced significant growth over the past two years and this period has moved to a larger premises which required a major fit out. This has resulted in emissions being significantly higher than usual for this financial year.

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2021-2022	140.504	147.529
Year 1:	2022-2023	144.970	152.220
Year 2:	2023-2024	374.640	393.372
Year 3:	2024-2025	558.590	586.520

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Postal services	39.69	78.30	Significant increase in business and shipping
Marine freight (\$)	27.24	57.19	Significant increase in business and shipping
Advertising services	83.37	143.98	Significant increased advertising to increase business

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
None this period	

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a market-based approach.

	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	6.48	6.48
Cleaning and chemicals	0.00	0.00	1.37	1.37
Electricity	0.00	23.84	3.24	27.08
Food	0.00	0.00	6.71	6.71
ICT services and equipment	0.00	0.00	25.54	25.54
Machinery and vehicles	0.00	0.00	8.74	8.74
Office equipment and supplies	0.00	0.00	10.38	10.38
Postage, courier and freight	0.00	0.00	135.48	135.48
Products	0.00	0.00	0.47	0.47
Professional services	0.00	0.00	246.52	246.52
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	39.42	39.42
Transport (land and sea)	14.46	0.00	14.77	29.23
Waste	0.00	0.00	19.33	19.33
Working from home	0.00	0.00	1.85	1.85
Grand Total	14.46	23.84	520.30	558.59

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
Mandatory 5% uplift for small organisations	27.92
Total of all uplift factors (tCO ₂ -e)	27.92
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	586.52

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Emissions Reductions (VERs)	100	17.04%
Verified Carbon Units (VCUs)	487	82.96%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
M'tetezi improved cook-stoves Balaka District, Malawi	VER	GSR	12/12/2025	GS1-1-MW-GS4539-16-2021-24889-39153-39252	2021	100	0	0	100	17.04%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra	12/12/2025	8558-31002708-31003194-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019	487	0	0	487	82.96%
Offset Totals:						587	0	0	587	100%

Co-benefits

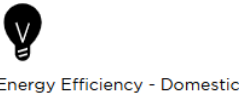
G IMPACT REGISTRY CREDITS PROJECTS ☰



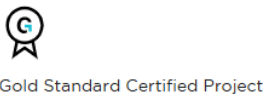
CERTIFIED SDG IMPACTS



PROJECT TYPE



STATUS



PROJECT ATTRIBUTES



PROJE... EKI Energy Services Limited	
STAND... v2.2 CASH	ANNUA... 171,329
PROJE... Large Scale	PROJE... Energy Efficiency - Domestic

DESCRIPTION
 Chinansi aims to make efficient cook stoves affordable and available to low income rural households across Balaka District in the Republic of Malawi. The M'tetezi improved cook stoves uses less fuelwood (non-renewable biomass) compared to the traditional stove thus reducing carbon emissions. The primary objective of the project activity is to locally manufacture and distribute over 40,000 M'tetezi improved cook stoves between 2015 and 2026 that has been established through laboratory and household cooking test to save up to 59% of fuel wood in comparison to traditional stoves to cook the same amount of food.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
2. Insert any other eligible RECs used. Each different type of eligible REC must be on a new row. Add new rows as necessary. If you have used other eligible RECs, you must include their details in the table below. If you have not used any other eligible RECs, delete this row.	

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Total LGCs surrendered this report and used in this report									0

APPENDIX A: ADDITIONAL INFORMATION

Made by Fressko are committed to reducing single use plastics, to date we have updated our shipping boxes, packaging and tape to be plastic free and 100% recyclable. We continue to look for ways to reduce further.

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of renewable electricity generated	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	6,546	0	18%
Residual electricity	29,429	27,075	0%
Total renewable electricity (grid + non grid)	6,546	0	18%
Total grid electricity	35,975	27,075	18%
Total electricity (grid + non grid)	35,975	27,075	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	29,429	27,075	
Scope 2	25,911	23,838	
Scope 3 (includes T&D emissions from consumption under operational control)	3,519	3,237	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.20%
Mandatory	18.20%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	23.84
Residual scope 3 emissions (t CO₂-e)	3.24
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	23.84
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.24
Total emissions liability (t CO₂-e)	27.08

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
		(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	35,975	35,975	27,701	3,238	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	35,975	35,975	27,701	3,238	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	35,975					

Residual scope 2 emissions (t CO₂-e)	27.70
Residual scope 3 emissions (t CO₂-e)	3.24
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	27.70
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.24
Total emissions liability (t CO₂-e)	30.94

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Water	Immaterial

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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